

## **FEDERAL ACCOUNT SYMBOLS AND TITLES**

Receipt, appropriation, and other fund account symbols and titles are assigned by the Department of the Treasury consistent with the principles and standards prescribed by the Comptroller General of the United States. This release contains account symbols and titles assigned by the Treasury. The receipt, appropriation, and other fund account symbols and titles of this consist of four parts:

- Part I - Receipt Account Symbols and Titles
- Part II - Appropriation and Other Fund Account Symbols and Titles
- Part III - Foreign Currency Account Symbols and Titles
- Part IV - Indexes to Appropriation and Other Fund Account Symbols and Titles

Part I contains receipt accounts arranged numerically within each fund group; that is, general, special and trust. General fund miscellaneous receipt accounts (within the range 0612 through 3885), are categorized by major classes and account groups. Definitions are shown immediately following each major class and each account group, for use by agencies as a guide in classifying deposits and other credits to the appropriate receipt account symbol and title shown under the definition of each account group. Citations to the United States Code, or United States Statutes at Large, are shown for special and trust fund receipt accounts.

Part II contains appropriation and other fund accounts for each agency, which are arranged numerically within each fund group; that is, general, revolving, special, deposit and trust. An index for these accounts by (1) agency name in alphabetical order; and (2) agency index number in numerical sequence, is included at the end of this book to assist the user in locating the accounts for an agency. Citations to the United States Code, or United States Statutes at Large, are shown for the revolving, special, deposit and trust fund accounts.

Part III contains foreign currency accounts assigned for use in accounting and reporting for receipts, disbursements, sales for dollars, and balances of foreign currencies originally acquired by the United States Government without payment of dollars, and for currencies held in trust.

Part IV contains an index for appropriation and other fund accounts by (1) agency name in alphabetical order; and (2) agency index number in numerical order.

Each page in parts I, II, III, and IV in the publication carries a page number code associating it with that part: R—Part I Receipt Accounts; A—Part II Appropriation and Other Fund accounts; FC—Part III Foreign Currency Accounts; I—Part IV alphabetical and numerical indexes.